IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 6TH NOVEMBER 2006 / 15TH KARTHIKA 1928

ST.Rev..No. 171 of 2005()

TA.68/2003 of COMMR.KERALA AGR.IT & STAT,TVM.
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REVISION PETITIONER:

M/S. SHYAM CASHEWS,
KILIKOLLOOR, KOLLAM, REPRESENTED BY B.SATHI,
PARTNER.

BY ADV. SRI.ARIKKAT VIJAYAN MENON

RESPONDENT:

STATE OF KERALA.

BY GOVT. PLEADER SRI. GEORGEKUTTY MATHEW.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 06/11/2006, ALONG WITH S.T.RV. 204/2005, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

S.T.REV. Nos. 171 & 204 OF 2005

Dated this the 6th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

In the connected Sales Tax Revisions filed by the same assessee the questions raised pertain to addition to the turnover sustained by the Tribunal and estimation of output turnover of cashew kernel from raw cashew nut based on which liability is determined under Section 5A of the KGST Act on purchase turnover of raw nuts. Petitioner's place of business was inspected during the year and massive stock variation was noticed. Even though addition was made at four times of the variation noticed, the First Appellate Authority reduced it to two times and it was confirmed by the Tribunal. We do not find any question of law arising from the Tribunal's order on this issue.

2. So far as the next issue raised is concerned, we find different authorities have estimated different output of production of raw nut. No details are available on record pertaining to average output or the source and nature of raw nut. There is not much variation in the findings of the authorities in regard to determination of input output

ratio. This is also a pure finding of fact. Therefore, we do not find any ground to interfere with the order of the Tribunal.

The Sales Tax Revisions are accordingly dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.